

CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978

(Adopted by the California State Board of Equalization, December 7, 1977)

The harvest value schedule is used by the timber owner for preparation of the timber tax harvest report and tax return to the California State Board of Equalization. Nine timber value areas are designated within the state, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map printed on the reverse side, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

TIMBER HARVEST OPERATION – A timber harvest operation is the reporting unit for purposes of timber yield tax records and is defined as follows:

- A. An operation on private lands within the area of a timber harvesting plan or a notice of timber operations, as submitted to the Department of Forestry, having the same combination of timber owner and landowner.
- B. An operation on public lands within the area of an individual timber sale contract between a public agency and a purchaser.

TABLES – The harvest value schedule for each timber value area shows the taxable value of harvested timber usually as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the schedule for preparation of the timber tax harvest report. Each harvest value schedule contains six separate tables as follows: Table 1 – Miscellaneous Harvest Values, Table 2 – Size-Quality Rating for Old Growth, Table 3 – Old Growth Harvest Values, Table 4 – Young Growth Harvest Values, Table 5 – Salvage Harvest Values, Table 6 – Unsound Sapwood Harvest Values.

TABLE 1, MISCELLANEOUS HARVEST VALUES – This table is applicable to all timber value areas and shows such values for special items such as fuelwood, poles and split products. Culls are also listed in this table and the timber owner must report culls in gross M board feet. Except for split products, the items in this table are to be reported in column 14 on the harvest report.

TABLE 1--MISCELLANEOUS HARVEST VALUES

SPECIES OR PRODUCT	SPECIES CODE	UNIT	HARVEST VALUE PER UNIT
Culls	CUL	Gross M board feet	- 0 -
Fuelwood, oak	FWO	Cords	\$ 5.00
Fuelwood, miscellaneous	FWM	Cords	2.00
Hardwood chipwood & sawlogs	HW	Tons of logs	1.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.10
Poles & piling, medium (41' - 60')	PM	Lineal feet	0.20
Poles & piling, large (61' - up)	PL	Lineal feet	0.40
Split products, redwood	TR	Net M board feet	30.00
Split products, miscellaneous	TM	Net M board feet	10.00

No adjustment for this table.

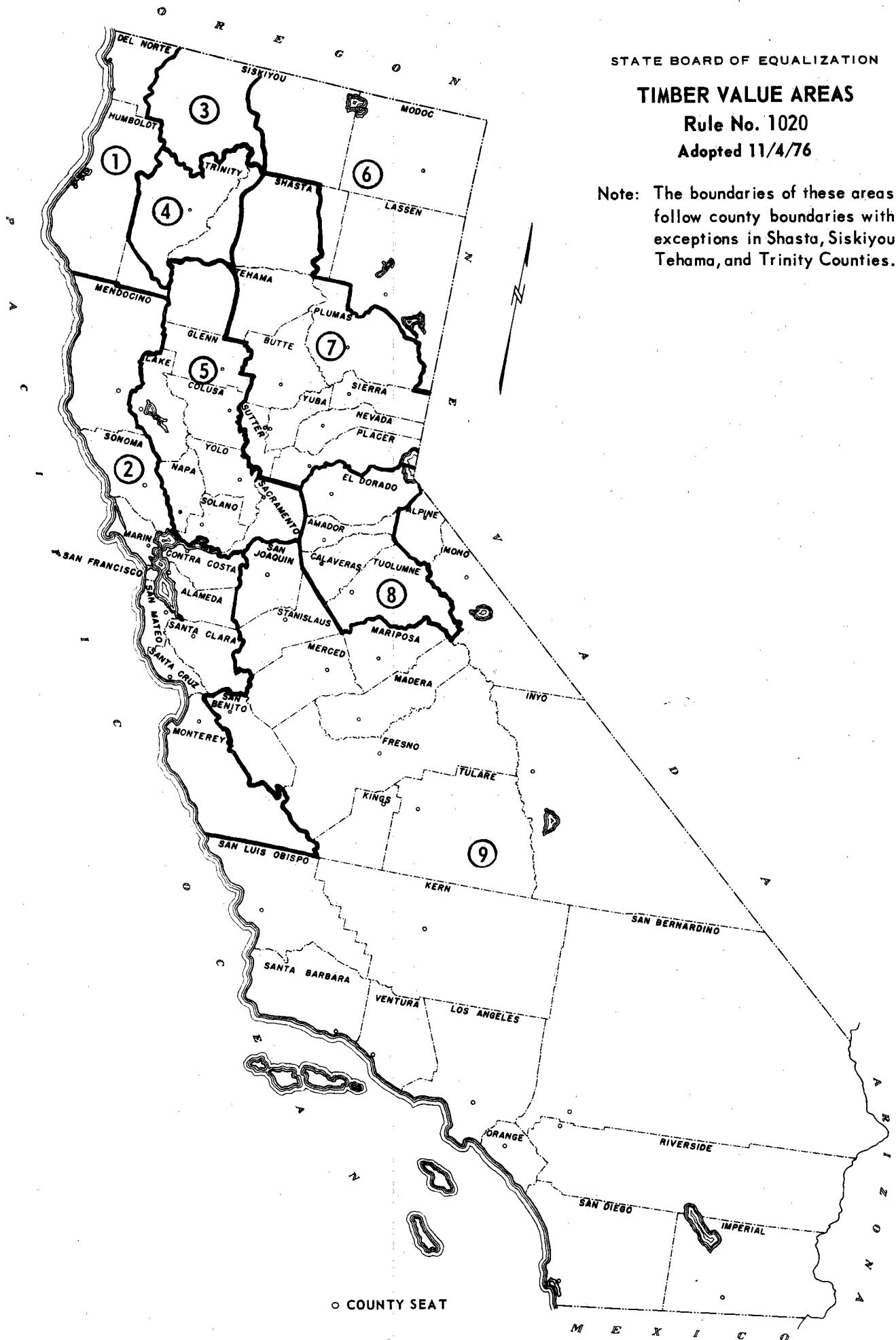
STATE BOARD OF EQUALIZATION

TIMBER VALUE AREAS

Rule No. 1020

Adopted 11/4/76

Note: The boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.



CULLS – A cull log is any log that, when scaled, shows less than 1/3 of its gross volume as sound usable lumber. Culls are to be reported in gross M board feet.

SPLIT PRODUCTS CONVERSION – To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. ($T'' \times W'' \times L'' \div 144 = \text{Board Feet per Piece}$)

SPECIES – Timber species or products are reported by using the appropriate code as shown in the tables. Jeffrey pine should be reported as ponderosa pine, western white pine as sugar pine, and lodgepole pine as miscellaneous conifers.

In timber value areas 1 and 2, coastal whitewoods include grand fir, spruce, western hemlock, and western red cedar. In timber value area 1, residual old growth redwood timber is defined as the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed.

VOLUMES – All volumes are in net Scribner short-log scale except where indicated otherwise in Table 1. For national forest timber, the Forest Service statements of account (billing statements) shall be the basis for tax payment.

TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH – This table provides two methods for the taxpayer to rate, by species, such timber where required. The first method rates the size of timber by the average volume per tree and the second method by the average volume per 16 ft. log. The taxpayer should select one rating method to report the entire timber harvest operation.

Average volume per tree is based upon the total harvest operation, whereas average volume per log is based upon the reported quarterly volume within the harvest operation.

LOGGING SYSTEM – Logging systems are rated in five categories and the taxpayer must report the volumes of timber harvested in each category when reporting either old growth or young growth.

<u>LOGGING SYSTEM</u>	<u>LOGGING CODE</u>
Tractor	1
High-lead cable	2
Short-span skyline	3
Long-span skyline (average yarding distance is over 1000')	4
Helicopter	5

HARVEST ADJUSTMENTS – The total volume on the harvest operation is used by the taxpayer to determine whether the operation qualifies for either the low average volume per acre adjustment or for the small total volume adjustment. There is no time period involved in these calculations. Average volume per acre is determined by dividing the total volume on the harvest operation by the total acres of timberland actually harvested.

TABLE 3, OLD GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species, quality if required, and logging system. The taxpayer must make adjustments for low average volume per acre on the harvest operation and/or small total volume on the harvest operation.

TABLE 4, YOUNG GROWTH HARVEST VALUES – This table shows the harvest values for such timber by species and logging system. The taxpayer must make adjustments for low average volume per acre on the harvest operation and/or small total volume on the harvest operation.

SALVAGE TIMBER – Salvage logging occurs whenever the prompt removal of timber is essential to avoid its deterioration or to prevent the spread of insects or disease. Timber reported as salvage shall include dead, dying, damaged, or down trees within the salvage area and may include a minimal volume of live, healthy trees that must be removed incidental to the harvest. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

Trees shall not be reported as salvage timber if they are removed as a part of a normal harvest.

TABLE 5, SALVAGE HARVEST VALUES – This table shows the harvest values for timber removed by salvage logging only. The table shows the harvest values by species and total volume on the harvest operation.

TABLE 6, UNSOUND SAPWOOD HARVEST VALUES – This table shows the value for such timber by species. Unsound sapwood is timber harvested from older dead trees (standing or downed) if there is sufficient decayed or deeply surface-checked sapwood around the perimeter of the log to cause a loss of lumber within the scaling cylinder. This loss should be the equivalent of at least a one-inch diameter deduction. On Forest Service sales, unsound sapwood shall be such timber classified in this category by the Forest Service.

Redwood and Port Orford cedar shall not be reported as unsound sapwood.

CLASSIFICATION OF CONIFERS AS OLD GROWTH OR YOUNG GROWTH – The taxpayer shall use these guidelines to report volumes for certain species as either old growth or young growth timber. The harvest value schedules are based upon this classification and the old growth timber is usually rated additionally on its size-quality. Young growth timber is not rated for size-quality. On Forest Service sales, young growth timber shall be such timber classified by the Forest Service in this category prior to the sale.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be selected if a majority of the characteristics appear under that category. This classification may be made by the registered professional forester based upon an inventory or a statistical sample of the timber. Log scalers may be used to rate the timber relying primarily upon the wood and bark characteristics.

<u>CHARACTERISTICS</u>	<u>OLD GROWTH TIMBER</u>	<u>YOUNG GROWTH TIMBER</u>
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Older mature trees generally over 150 years except in the Redwood–Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees generally under 150 years except in the Redwood–Douglas fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978

(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 8000	8000 - 2500	Under 2500
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 1000	1000 - 360	Under 360
Douglas fir	Over 500	500 - 260	Under 260

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$240	\$230	\$215	\$205	
		2	215	205	190	180	
		3	190	180	165	155	
Redwood, residual	RR	1	225	215	200	190	
		2	200	190	175	165	
		3	175	165	150	140	
Douglas fir	DFO	1	215	205	190	180	\$85
		2	185	175	160	150	85
		3	160	150	135	125	85
Ponderosa pine	PPO	-	180	170	155	145	76
Sugar pine	SPO	-	190	180	165	155	77
Fir, inland	FO	-	90	80	65	55	52
Incense cedar	ICO	-	100	90	75	65	17
Whitewoods, coastal	WW	-	110	100	85	75	
Port Orford cedar	POC	-	550	540	525	515	
Conifers, miscellaneous	CM	-	50	40	25	15	

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 1

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$180	\$170	\$155	\$145
Douglas fir	DFY	150	140	125	115
Ponderosa pine	PPY	90	80	65	55
Sugar pine	SPY	90	80	65	55
Fir, inland	FY	90	80	65	55
Incense cedar	ICY	100	90	75	65
Whitewoods, coastal	WW	110	100	85	75
Port Orford cedar	POC	550	540	525	515
Conifers, miscellaneous	CM	50	40	25	15

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$ 90	\$ 80
Salvage sugar pine	ZSP	90	80
Salvage fir, inland	ZF	60	50
Salvage Douglas fir	ZDF	140	130
Salvage incense cedar	ZIC	70	60
Salvage Port Orford cedar	ZPC	300	290
Salvage miscellaneous conifers	ZCM	10	1
Salvage redwood, old growth	ZRO	155	145
Salvage redwood, young growth	ZRY	135	125
Salvage whitewoods, coastal	ZWW	75	65

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978

(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 3000	3000 - 1900	Under 1900

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Redwood	Over 500	500 - 320	Under 320

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Redwood	RO	1	\$230	\$220	\$205	\$195	
		2	200	190	175	165	
		3	170	160	145	135	
Douglas fir	DFO	-	162	152	137	127	\$85
Ponderosa pine	PPO	-	130	120	105	95	76
Sugar pine	SPO	-	135	125	110	100	77
Fir, inland	FO	-	75	65	50	40	52
Incense cedar	ICO	-	70	60	45	35	17
Whitewoods, coastal	WW	-	95	85	70	60	
Conifers, miscellaneous	CM	-	35	25	10	1	

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2
MENDOCINO COUNTY ONLY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$160	\$150	\$135	\$125
Douglas fir	DFY	130	120	105	95
Ponderosa pine	PPY	85	75	60	50
Sugar pine	SPY	85	75	60	50
Fir, inland	FY	75	65	50	40
Incense cedar	ICY	70	60	45	35
Whitewoods, coastal	WW	95	85	70	60
Conifers, miscellaneous	CM	35	25	10	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$ 81	\$ 71
Salvage sugar pine	ZSP	84	74
Salvage fir, inland	ZF	43	33
Salvage Douglas fir	ZDF	100	90
Salvage incense cedar	ZIC	44	34
Salvage miscellaneous species	ZCM	10	1
Salvage redwood, old growth	ZRO	125	115
Salvage redwood, young growth	ZRY	100	90
Salvage whitewoods, coastal	ZWW	54	44

No adjustment for this table.

**TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

**TIMBER VALUE AREA 2
EXCEPT MENDOCINO COUNTY**

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE			
			1	2	3	4
Redwood	RO	—	\$140	\$130	\$115	\$105
Douglas fir	DFO	—	120	110	95	85
Ponderosa pine	PPO	—	110	100	85	75
Sugar pine	SPO	—	115	105	90	80
Fir, inland	FO	—	50	40	25	15
Whitewoods, coastal	WW	—	75	65	50	40
Conifers, miscellaneous	CM	—	30	20	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TIMBER VALUE AREA 2
EXCEPT MENDOCINO COUNTY**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Redwood	RY	\$140	\$130	\$115	\$105
Douglas fir	DFY	87	77	62	52
Ponderosa pine	PPY	65	55	40	30
Sugar pine	SPY	65	55	40	30
Fir, inland	FY	50	40	25	15
Whitewoods, coastal	WW	75	65	50	40
Conifers, miscellaneous	CM	30	20	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 10 M per acre or \$20 per M if under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 500 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE	
		500 M & OVER	UNDER 500 M
Salvage ponderosa pine	ZPP	\$ 81	\$ 71
Salvage sugar pine	ZSP	84	74
Salvage fir, inland	ZF	43	33
Salvage Douglas fir	ZDF	100	90
Salvage miscellaneous species	ZCM	10	1
Salvage redwood, old growth	ZRO	125	115
Salvage redwood, young growth	ZRY	100	90
Salvage whitewoods, coastal	ZWW	54	44

No adjustment for this table.

**TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH
Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1800	1800 - 900	Under 900
Sugar pine	Over 3100	3100 - 1800	Under 1800
Fir	Over 900	900 - 500	Under 500
Douglas fir	Over 2200	2200 - 1200	Under 1200

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 330	330 - 200	Under 200
Sugar pine	Over 610	610 - 400	Under 400
Fir	Over 280	280 - 180	Under 180
Douglas fir	Over 400	400 - 300	Under 300

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$187	\$172	\$157	\$147	\$ 55
		2	172	157	142	132	55
		3	148	133	118	108	55
Sugar pine	SPO	1	230	215	200	190	59
		2	198	183	168	158	59
		3	165	150	135	125	59
Fir	FO	1	129	114	99	89	29
		2	118	103	88	78	29
		3	97	82	67	57	29
Douglas fir	DFO	1	208	193	178	168	103
		2	187	172	157	147	103
		3	168	153	138	128	103
Incense cedar	ICO	-	110	95	80	70	24
Port Orford cedar	POC	-	470	455	440	430	
Conifers, miscellaneous	CM	-	56	41	26	16	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 72	\$ 57	\$ 42	\$ 32
Sugar pine	SPY	79	64	49	39
Fir	FY	79	64	49	39
Douglas fir	DFY	99	84	69	59
Incense cedar	ICY	49	34	19	9
Port Orford cedar	POC	470	455	440	430
Conifers, miscellaneous	CM	56	41	26	16

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$ 86	\$ 76	\$ 61	\$ 46
Salvage sugar pine	ZSP	85	75	60	45
Salvage fir	ZF	60	50	35	20
Salvage Douglas fir	ZDF	105	95	80	65
Salvage incense cedar	ZIC	75	65	50	30
Salvage Port Orford cedar	ZPC	250	240	225	210
Salvage miscellaneous species	ZCM	30	20	5	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 4

TABLE 2---SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1900	1900 - 900	Under 900
Sugar pine	Over 2600	2600 - 1500	Under 1500
Fir	Over 700	700 - 400	Under 400
Douglas fir	Over 1600	1600 - 800	Under 800

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 400	400 - 240	Under 240
Sugar pine	Over 530	530 - 330	Under 330
Fir	Over 240	240 - 180	Under 180
Douglas fir	Over 490	490 - 300	Under 300

TABLE 3---OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$230	\$209	\$193	\$183	\$76
		2	212	191	175	165	76
		3	175	154	138	128	76
Sugar pine	SPO	1	238	217	201	191	77
		2	217	196	180	170	77
		3	182	161	145	135	77
Fir	FO	1	139	118	102	92	52
		2	121	100	84	74	52
		3	93	72	56	46	52
Douglas fir	DFO	1	201	180	164	154	85
		2	181	160	144	134	85
		3	160	139	123	113	85
Incense cedar	ICO	-	116	95	79	69	17
Port Orford cedar	POC	-	473	452	436	426	
Conifers, miscellaneous	CM	-	60	39	23	13	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 88	\$ 67	\$ 51	\$ 41
Sugar pine	SPY	96	75	59	49
Fir	FY	85	64	48	38
Douglas fir	DFY	113	92	76	66
Incense cedar	ICY	60	39	23	13
Port Orford cedar	POC	473	452	436	426
Conifers, miscellaneous	CM	60	39	23	13

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$ 90	\$ 80	\$ 65	\$ 50
Salvage sugar pine	ZSP	90	80	65	50
Salvage fir	ZF	70	60	45	30
Salvage Douglas fir	ZDF	110	100	85	70
Salvage incense cedar	ZIC	65	55	40	25
Salvage Port Orford cedar	ZPC	250	240	225	210
Salvage miscellaneous species	ZCM	30	20	5	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	3
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 1700	1700 - 900	Under 900
Sugar pine	Over 2400	2400 - 1500	Under 1500
Fir	Over 1100	1100 - 500	Under 500
Douglas fir	Over 1800	1800 - 1000	Under 1000

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 310	310 - 180	Under 180
Sugar pine	Over 440	440 - 300	Under 300
Fir	Over 240	240 - 140	Under 140
Douglas fir	Over 330	330 - 250	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$195	\$176	\$165	\$155	\$76
		2	170	151	140	130	76
		3	140	121	110	100	76
Sugar pine	SPO	1	199	180	169	159	77
		2	184	165	154	144	77
		3	164	145	134	124	77
Fir	FO	1	116	97	86	76	52
		2	96	77	66	56	52
		3	71	52	41	31	52
Douglas fir	DFO	1	170	151	140	130	85
		2	147	128	117	107	85
		3	130	111	100	90	85
Incense cedar	ICO	-	70	51	40	30	17
Conifers, miscellaneous	CM	-	40	21	10	1	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 90	\$71	\$60	\$50
Sugar pine	SPY	90	71	60	50
Fir	FY	80	61	50	40
Douglas fir	DFY	105	86	75	65
Incense cedar	ICY	70	51	40	30
Conifers, miscellaneous	CM	35	16	5	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$85	\$75	\$60	\$45
Salvage sugar pine	ZSP	85	75	60	45
Salvage fir	ZF	50	40	25	10
Salvage Douglas fir	ZDF	80	70	55	40
Salvage incense cedar	ZIC	65	55	40	25
Salvage miscellaneous species	ZCM	20	10	1	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3100	3100 - 1100	Under 1100
Sugar pine	Over 3800	3800 - 1900	Under 1900
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3000	3000 - 1500	Under 1500

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 300	Under 300
Sugar pine	Over 710	710 - 380	Under 380
Fir	Over 380	380 - 240	Under 240
Douglas fir	Over 580	580 - 360	Under 360

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$225	\$200	\$184	\$174	\$83
		2	209	184	168	158	83
		3	174	149	133	123	83
Sugar pine	SPO	1	246	221	205	195	90
		2	221	196	180	170	90
		3	183	158	142	132	90
Fir	FO	1	141	116	100	90	57
		2	128	103	87	77	57
		3	108	83	67	57	57
Douglas fir	DFO	1	209	184	168	158	60
		2	173	148	132	122	60
		3	141	116	100	90	60
Incense cedar	ICO	-	120	95	79	69	15
Conifers, miscellaneous	CM	-	61	36	20	10	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$104	\$79	\$63	\$53
Sugar pine	SPY	81	56	40	30
Fir	FY	96	71	55	45
Douglas fir	DFY	100	75	59	49
Incense cedar	ICY	88	63	47	37
Conifers, miscellaneous	CM	61	36	20	10

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$95	\$85	\$70	\$55
Salvage sugar pine	ZSP	85	75	60	45
Salvage fir	ZF	70	60	45	30
Salvage Douglas fir	ZDF	95	85	70	55
Salvage incense cedar	ZIC	83	73	58	43
Salvage miscellaneous species	ZCM	30	20	5	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2900	2900 - 1400	Under 1400
Sugar pine	Over 4500	4500 - 2100	Under 2100
Fir	Over 2000	2000 - 800	Under 800
Douglas fir	Over 3300	3300 - 1300	Under 1300

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 580	580 - 350	Under 350
Sugar pine	Over 670	670 - 390	Under 390
Fir	Over 400	400 - 220	Under 220
Douglas fir	Over 520	520 - 340	Under 340

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$238	\$218	\$198	\$188	\$100
		2	216	196	176	166	100
		3	192	172	152	142	100
Sugar pine	SPO	1	265	245	225	215	100
		2	232	212	192	182	100
		3	214	194	174	164	100
Fir	FO	1	142	122	102	92	60
		2	127	107	87	77	60
		3	111	91	71	61	60
Douglas fir	DFO	1	212	192	172	162	95
		2	177	157	137	127	95
		3	156	136	116	106	95
Incense cedar	ICO	-	115	95	75	45	20
Conifers, miscellaneous	CM	-	65	45	25	15	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$ 90	\$70	\$50	\$40
Sugar pine	SPY	95	75	55	45
Fir	FY	85	65	45	35
Douglas fir	DFY	105	85	65	55
Incense cedar	ICY	90	70	50	40
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$ 90	\$80	\$65	\$50
Salvage sugar pine	ZSP	85	75	60	45
Salvage fir	ZF	70	60	45	30
Salvage Douglas fir	ZDF	100	90	75	60
Salvage incense cedar	ZIC	85	75	60	45
Salvage miscellaneous species	ZCM	20	10	1	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 3700	3700 - 2200	Under 2200
Sugar pine	Over 6000	6000 - 3900	Under 3900
Fir	Over 2200	2200 - 1100	Under 1100
Douglas fir	Over 2800	2800 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 430	430 - 310	Under 310
Sugar pine	Over 750	750 - 490	Under 490
Fir	Over 370	370 - 230	Under 230
Douglas fir	Over 400	400 - 240	Under 240

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$220	\$200	\$175	\$165	\$100
		2	187	167	142	132	100
		3	160	140	115	105	100
Sugar pine	SPO	1	230	210	185	175	100
		2	208	188	163	153	100
		3	185	165	140	130	100
Fir	FO	1	139	119	94	84	60
		2	120	100	75	65	60
		3	98	78	53	43	60
Douglas fir	DFO	1	194	174	149	139	70
		2	164	144	119	109	70
		3	134	114	89	79	70
Incense cedar	ICO	-	100	80	55	45	20
Conifers, miscellaneous	CM	-	65	45	20	10	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$85	\$65	\$40	\$30
Sugar pine	SPY	85	65	40	30
Fir	FY	75	55	30	20
Douglas fir	DFY	85	65	40	30
Incense cedar	ICY	80	60	35	25
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$ 90	\$80	\$65	\$50
Salvage sugar pine	ZSP	100	90	75	60
Salvage fir	ZF	80	70	55	40
Salvage Douglas fir	ZDF	95	85	70	55
Salvage incense cedar	ZIC	80	70	55	40
Salvage miscellaneous species	ZCM	20	10	1	1

No adjustment for this table.

TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

**TIMBER VALUE AREA 9
NORTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Tree (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 2600	2600 - 900	Under 900
Sugar pine	Over 4300	4300 - 3000	Under 3000
Fir & Douglas fir	Over 2100	2100 - 1400	Under 1400

Average Net Volume Per Log (Board Feet)

SPECIES	SIZE-QUALITY CODE		
	1	2	3
Ponderosa pine	Over 370	370 - 180	Under 180
Sugar pine	Over 540	540 - 430	Under 430
Fir & Douglas fir	Over 300	300 - 230	Under 230

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE-QUALITY CODE	LOGGING CODE & HARVEST VALUE				
			1	2	3	4	5
Ponderosa pine	PPO	1	\$139	\$119	\$ 91	\$81	\$25
		2	121	101	73	63	25
		3	98	78	50	40	25
Sugar pine	SPO	1	155	135	107	97	25
		2	132	112	84	74	25
		3	110	90	62	52	25
Fir Douglas fir	FO DFO	1	115	95	67	57	15
		2	95	75	47	37	15
		3	70	50	22	12	15
Incense cedar	ICO	-	90	70	42	32	20
Conifers, miscellaneous	CM	-	47	27	1	1	

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

**TIMBER VALUE AREA 9
NORTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$80	\$60	\$32	\$22
Sugar pine	SPY	80	60	32	22
Fir	FY	50	30	2	1
Douglas fir	DFY	50	30	2	1
Incense cedar	ICY	80	60	32	22
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$80	\$70	\$55	\$40
Salvage sugar pine	ZSP	90	80	65	50
Salvage fir	ZF	60	50	35	20
Salvage Douglas fir	ZDF	60	50	35	20
Salvage incense cedar	ZIC	80	70	55	40
Salvage miscellaneous species	ZCM	20	10	1	1

No adjustment for this table.

**TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE, EFFECTIVE JANUARY 1, 1978 THROUGH JUNE 30, 1978
(Adopted by the California State Board of Equalization, December 7, 1977)

**TIMBER VALUE AREA 9
SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES
(Per M Board Feet)

SPECIES	SPECIES CODE	SIZE- QUALITY CODE	LOGGING CODE & HARVEST VALUE			
			1	2	3	4
Ponderosa pine	PPO	—	\$105	\$85	\$57	\$47
Sugar pine	SPO	—	110	90	62	52
Fir	FO	—	85	65	37	27
Douglas fir	DFO	—	85	65	37	27
Incense cedar	ICO	—	85	65	37	27
Conifers, miscellaneous	CM	—	45	25	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

*The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

**TIMBER VALUE AREA 9
SOUTHERN PORTION**

**TABLE 4--YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	LOGGING CODE & HARVEST VALUE			
		1	2	3	4
Ponderosa pine	PPY	\$80	\$60	\$32	\$22
Sugar pine	SPY	80	60	32	22
Fir	FY	60	40	12	2
Douglas fir	DFY	60	40	12	2
Incense cedar	ICY	80	60	32	22
Conifers, miscellaneous	CM	40	20	1	1

1. Deduct \$10 per M if the average volume on the harvest operation is under 5 M per acre.
2. Deduct \$10 per M if the total volume on the harvest operation is under 250 M.
3. \$1 per M is minimum harvest value after adjustment.

**TABLE 5--SALVAGE HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	TOTAL VOLUME ON HARVEST OPERATION & HARVEST VALUE			
		250 M & OVER	249 M-100 M	99 M-25 M	UNDER 25 M
Salvage ponderosa pine	ZPP	\$70	\$60	\$45	\$30
Salvage sugar pine	ZSP	70	60	45	30
Salvage fir	ZF	60	50	35	20
Salvage Douglas fir	ZDF	60	50	35	20
Salvage incense cedar	ZIC	60	50	35	20
Salvage miscellaneous species	ZCM	20	10	1	1

No adjustment for this table.

**TABLE 6--UN SOUND SAPWOOD HARVEST VALUES
(Per M Board Feet)**

SPECIES	SPECIES CODE	HARVEST VALUE
Unsound ponderosa pine	UPP	\$3
Unsound sugar pine	USP	3
Unsound fir	UF	1
Unsound Douglas fir	UDF	2
Unsound miscellaneous	UCM	1

No adjustment for this table.

HARVEST VALUE SCHEDULE
TO BE USED IN TIMBER VALUE AREAS 3, 4, AND 6

EFFECTIVE APRIL 1, 1978 THROUGH JUNE 30, 1978

(Adopted by the California State Board of Equalization, June 29, 1978)

TABLE 5A--SALVAGE YOUNG GROWTH HARVEST VALUES
(Per M Board Feet)

Species	Species Code	Total Volume on Harvest Operation and Harvest Value			
		250M & Over	249M-100M	99M-25M	Under 25M
Salvage ponderosa pine	APP	\$35	\$30	\$25	\$20
Salvage sugar pine	ASP	35	30	25	20
Salvage fir	AF	25	20	15	10
Salvage Douglas fir	ADF	50	40	30	20
Salvage incense cedar	AIC	35	30	25	20
Salvage miscellaneous	ACM	10	5	1	1

No adjustment for this table.

SALVAGE TIMBER - Salvage logging occurs whenever the prompt removal of timber is essential to avoid its deterioration or to prevent the spread of insects or disease. Timber reported as salvage shall include dead, dying, damaged, or down trees within the salvage area and may include a minimal volume of live, healthy trees that must be removed incidental to the harvest.

Trees shall not be reported as salvage timber if they are removed as a part of a normal harvest.